

Proviso: co's. to earn tax in two years.
 Proviso: no tax revived.

said railroad companies so in good faith proceeding to construct their said roads shall be entitled to collect and receive such taxes when they have complied with the law under which the same were voted: *Provided, however,* Said companies shall earn and become entitled to such tax within two years from the passage of this act. *Provided,* That this section shall not have the effect to revive any tax already forfeited by reason of the failure of any railroad to comply with any condition or inducement, which, by the provisions of any law heretofore enacted, would cause a forfeiture.

Approved March 17th, 1874.

CHAPTER XLIX.

LEGALIZING JUDGMENT-TAXES.

S. F. 209. AN ACT to Legalize certain Judgment-Taxes levied by Counties and other municipal Corporations in the State of Iowa.

Preamble. WHEREAS, Judgments have been rendered, both in the state and federal courts, against various counties, school-districts, and other municipal corporations; and,

WHEREAS, Such corporations, claiming a right to do so under section 3275 of the revision of 1860, and the amendments thereto, have levied special taxes to pay the same; and,

WHEREAS, Doubts have arisen as to the power to levy such taxes under the law; and,

WHEREAS, Many of the tax-payers have paid such taxes, and it is the interest of such corporations that all of such taxes be collected, and said judgments paid off; now, therefore,

Taxes levied to pay judgments legalized.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That such judgment-taxes, so levied by such corporations, be and the same are hereby declared legal and valid, and where the same have not been paid the officers of such corporations are hereby empowered and directed to proceed at once to collect the same as other taxes are collected, and pay the same over to the parties entitled thereto.

Same to be collected.

Publication clause.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in *The Daily Iowa State Register* and *Daily Iowa State Leader*, newspapers published in Des Moines, Iowa.

Approved March 18th, 1874.

I hereby certify that the foregoing act was published at Des Moines in *The Iowa Daily State Leader*, March 19, and in *The Daily Iowa State Register*, March 20, 1874.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER L.

LEGALIZING ACT OF A SCHOOL-BOARD IN CASS COUNTY.

AN ACT to Legalize the Subdistricting of the District-Township of S. F. 130. Massena, Cass County, Iowa.

WHEREAS, The board of directors of the district-township of Preamble. Massena, Cass county, Iowa, held a special meeting on the 12th day of July, 1873, for the purpose of dividing said district-township into subdistricts, and did so divide it into six subdistricts;

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the acts of the board of directors of the district-township of Massena, Cass county, Iowa, in subdistricting said township on the 12th of July, 1873, be and the same are hereby legalized, and of the same force and effect as if done between the regular meeting time in September and the first Monday in March. subdistricting legalized as if done at regular time.

SEC. 2. This act being deemed of immediate importance shall be in force from and after its publication in The Iowa State Register, of Des Moines, and Atlantic Telegraph, of Atlantic, Cass county, Iowa, said publication to be without expense to the state. Publication clause.

Approved March 18th, 1874.

I hereby certify that the foregoing act was published at Des Moines in *The Daily Iowa State Register*, April 3, and at Atlantic in the *Atlantic Telegraph*, April 8, 1874.

JOSIAH T. YOUNG, Secretary of State.

CHAPTER LI.

IN RELATION TO THE ADDITIONAL PENITENTIARY.

AN ACT to Provide for the Continuance of the Work on the Additional S. F. 216. Penitentiary at Anamosa and to Pay the Indebtedness of the same.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That there is hereby appropriated out of any money in the state treasury not otherwise appropriated: for the completion of the east wing the sum of (\$15,000) fifteen thousand dollars; for the payment of the indebtedness, the sum of nine thousand five hundred and ninety-three dollars and ninety-eight cents (\$9,593.98): *Provided,* That one warden, one clerk, and necessary guards shall receive pay in the same sum and manner as those at Ft. Madison. The commissioners heretofore appointed shall receive for per diem and expenses a sum not to exceed (\$50.00) fifty dollars each per annum. Appropriation of \$15,000 for completion of wing; \$9,593.98 to pay debt.

SEC. 2. This act shall take effect and be in force on and after